

SENATE BILL 3 (LRB -0005)

An Act to create 70.11 (43) of the statutes; relating to: creating a property tax exemption for arts and arts education centers. (FE)
2005

03-16.	S.	Introduced by Senators Kanavas, Reynolds and A. Lasee ; cosponsored by Representatives Jensen, Nischke, Vrakas, McCormick, Richards and Ziegelbauer .	
01-11.	S.	Read first time and referred to joint survey committee on Tax Exemptions	22
02-01.	S.	Fiscal estimate received.	
02-23.	S.	Public hearing held.	
02-24.	S.	Report of joint survey committee on Tax Exemptions received	96
02-24.	S.	Referred to committee on Senate Organization	96
02-24.	S.	Available for scheduling.	
03-08.	S.	Placed on calendar 3-10-2005 by committee on Senate Organization.	
03-10.	S.	Senator Taylor added as a coauthor	121
03-10.	S.	Read a second time	121
03-10.	S.	Senate amendment 1 offered by Senator Carpenter (LRB f149)	121
03-10.	S.	Senate amendment 1 laid on table, Ayes 19, Noes 13	121
03-10.	S.	Ordered to a third reading	121
03-10.	S.	Rules suspended	121
03-10.	S.	Read a third time and passed , Ayes 22, Noes 10	121
03-10.	S.	Ordered immediately messaged	122
02-23.	S.	Executive action taken.	
03-14.	A.	Received from Senate	127
03-14.	A.	Read first time and referred to calendar	127
03-16.	A.	Read a second time.	
03-16.	A.	Ordered to a third reading.	
03-16.	A.	Rules suspended.	
03-16.	A.	Read a third time and concurred in , Ayes 87, Noes 7.	
03-16.	A.	Ordered immediately messaged.	
03-17.	S.	Received from Assembly concurred in.	

2005
ENROLLED BILL

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ADOPTED DOCUMENTS:

☒ **Orig** ☐ **Engr** ☐ **SubAmdt**

05 0005 / 1

Amendments to above (if none, write "NONE"): None

Corrections - show date (if none, write "NONE"): None

Topic relax

3/17/05 [Signature]
Date Enrolling Drafter

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2005 SENATE BILL 3

January 11, 2005 - Introduced by Senators KANAVAS, REYNOLDS and A. LASEE, cosponsored by Representatives JENSEN, NISCHKE, VRAKAS, MCCORMICK, RICHARDS and ZIEGELBAUER. Referred to Joint Survey Committee on Tax Exemptions.

1 **AN ACT** *to create* 70.11 (43) of the statutes; **relating to:** creating a property tax
2 exemption for arts and arts education centers.

Analysis by the Legislative Reference Bureau

This bill creates a property tax exemption for property that is owned or leased by an entity that is exempt from income tax under federal law, if the property is used for the purposes for which the federal income tax exemption is granted; the property includes one or more buildings that are owned or leased by the entity and are located within, or are surrounded by, a municipal park; and the property includes one or more theaters for the performing arts that are operated by the entity and the seating capacity of the theater or theaters is not less than 600 persons.

This bill will be referred to the Joint Survey Committee on Tax Exemptions for a detailed analysis, which will be printed as an appendix to this bill.

For further information see the ***state and local*** fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

3 **SECTION 1.** 70.11 (43) of the statutes is created to read:
4 70.11 (43) ART AND ARTS EDUCATION CENTERS. All of the property owned or leased
5 by a corporation, organization, or association that is exempt from taxation under

SENATE BILL 3**SECTION 1**

1 section 501 (c) (3) of the Internal Revenue Code, if the property satisfies the following
2 conditions:

3 (a) It is used for the purposes for which the exemption under section 501 (c) (3)
4 of the Internal Revenue Code is granted to the corporation, organization, or
5 association that owns or leases the property.

6 (b) It includes one or more buildings that are owned or leased by the
7 corporation, organization, or association and that are located within, or are
8 surrounded by, a municipal park.

9 (c) It includes one or more theaters for the performing arts that are operated
10 by the corporation, organization, or association and the seating capacity of the
11 theater or theaters is not less than 600 persons.

12 (d) It includes facilities that are used for arts education.

13 **SECTION 2. Initial applicability.**

14 (1) This act first applies to the property tax assessments as of January 1, 2005.

15 (END)